

Instructions for Completing the Itemized Budget and Budget Narrative Citizen Corps Programs

Virginia Department of Emergency Management

10501 Trade Court

Richmond, Virginia 23236

Use the "Itemized Budget" forms to detail all proposed expenditures to be made with grant funds.

Unallowable Costs

Grant funds may not be used for: firearms, ammunition and related equipment; construction or renovation; land acquisition; lobbying and political contributions; honoraria; bonuses; personal entertainment such as tickets to sporting events; personal calls; alcohol; and luxury vehicles.

Budget Narrative

In addition to completing the Budget Itemization forms, you must also provide a Budget Narrative, which explains the reason for each requested budget item and provides the basis for its cost. All requested items must be thoroughly justified and clearly related to the proposed project.

Budget Categories

1. Personnel/Employees

- a) For Salaries: list the number of positions and the estimated annual salary rate for the employee and the number of hours to be devoted to the project. The amount requested should take into account time needed to establish and fill new positions and the changing demands for personnel during the course of the project. The narrative should justify the necessity for creating new positions. Could present staff be reallocated? Could volunteers be utilized? Do all positions need to be full time? Are salary scales consistent with similar state or local wage scales? The workload must justify creating full-time positions. Employees who are paid in whole or part with grant funds must perform work for the grant-funded project in proportion to the amount of their pay provided by the grant.
- b) For employee benefits: Indicate the total cost allowable to employees assigned to the project.

2. Contractual Services

For individuals or organizations to be reimbursed for personal services on a fee basis. List each type of consultant or service, the proposed fee rate, and the amount of time to be devoted to such services. Consultant travel and subsistence must be reasonable and adhere to the subgrantee's established travel policy.

3. Travel

Estimated total travel expenses of project personnel by mileage and subsistence. Subgrantees may follow their own established travel rates if they have established travel policies. If a subgrantee does not have an established policy, the state travel policy must be followed. The state allows reimbursement for actual reasonable expenses. Transportation costs, such as air and rail fares, are at coach rates. The narrative should explain relevance of the proposed travel to job duties.

4. Equipment

Each item to be purchased must be separately listed with unit cost. Each item to be leased or rented must be separately listed with the cost associated with the lease or rental. The budget narrative must thoroughly explain the relevance and importance of each item to the project.

5. Supplies and Other Operating Expenses

All costs should be itemized within this category by major types (e.g., office supplies, training materials, research forms, telephone, and postage). The basis for cost computations should be shown ("x" dollars per month for office supplies; "y" dollars per person for training materials; telephone long distance at "z" dollars per month, etc.). Office rental costs must be reasonable and consistent with rents charged in the area.

6. Cash Funds From Sources Other Than The Grant

This item is included to permit those applicants wishing to do so to show any additional support which they may be providing to the proposed project, beyond the funds actually applied for in the grant application budget. Funds shown in this item are not governed by the terms, conditions and assurances which apply to the grant award. List the source and amount of funding that will help support this project.